

to amounts paid or incurred after
September 13, 1995,
in taxable years ending after such
date.

- (B) PARAGRAPH (2).—The amendment made by paragraph (2) shall take effect as if included in the amendment made by section 613 of the Tax Reform Act of 1986.
- (q) CLERICAL AMENDMENT TO SECTION 404.—
- (1) IN GENERAL.—Paragraph (1) of section 404(j) is amended by striking "(10)" and inserting "(9)".
- (2) EFFECTIVE DATE.—The amendment made by paragraph 26 uses 404 note.
- (1) shall take effect as if included in the amendments made by section 713(d)(4)(A) of the Deficit Reduction Act of 1984.
- (r) PASSIVE INCOME NOT TO INCLUDE FSC INCOME, ETC.—
- (1) IN GENERAL.—Paragraph (2) of section 1296(b) is amended by striking "or" at the end of subparagraph (B), by striking the period at the end of subparagraph (C) and inserting " or" and by inserting after subparagraph (C) the following new subparagraph:
- "(D) which is foreign trade income of an FSC or export trade income of an export trade corporation (as defined in section 971)."
- (2) EFFECTIVE DATE.—The amendments made by paragraph 26 use 1296 note.
- (1) shall take effect as if included in the amendments made by section 1235 of the Tax Reform Act of 1986.
- (s) TECHNICAL CORRECTION OF INTERMEDIATE SANCTIONS PROVISIONS.—
- (3) Subparagraph (C) of section 6652(c)(l) is amended by striking "\$10" and inserting "\$20", and by striking "\$5,000" and inserting "\$10,000".
- (4) Subparagraph (D) of section 6652(c)(l) is amended by striking "\$10" and inserting "\$20".
- (t) MISCELLANEOUS CLERICAL AMENDMENTS.—
- (5) Subclause (II) of section 56(g)(4)(C)(ii) is amended by striking "of the subclause" and inserting "of subclause".
- (6) Paragraph (2) of section 72(m) is amended by inserting "and" at the end of subparagraph (A), by striking subparagraph (B) and by redesignating subparagraph (C) as subparagraph (B).
- (7) Paragraph (2) of section 86(b) is amended by striking "adjusted" and inserting "adjusted".
- (4)(A) The heading for section 112 is amended by striking "COMBAT PAY" and inserting "COMBAT ZONE COMPENSATION".

(8) The item relating to section 112 in the table of sections for part III of subchapter B of chapter 1 is amended by striking "combat pay" and inserting "combat zone compensation".

(9) Paragraph (1) of section 3401(a) is amended by striking "combat pay" and inserting "combat zone compensation".

(10) Clause (i) of section 172(h)(3)(B) is amended by striking the comma at the end thereof and inserting a period.

(11) Clause (ii) of section 543(a)(2)(B) is amended by striking "section 563(c)" and inserting "section 563(d)".

(12) Paragraph (1) of section 958(a) is amended by striking "sections 955(b)(1) (A) and (B), 955(c)(2)(A)(ii), and 960(a)(1)" and inserting "section 960(a)(1)".

(13) Subsection (g) of section 642 is amended by striking "under 2621(a)(2)" and inserting "under section 2621(a)(2)".

(14) Section 1463 is amended by striking "this subsection" and inserting "this section".